

City of Sunnyvale
Program Performance Budget

Program 719 - Accounting and Financial Reporting

Program Performance Statement

Provide accounting and financial reporting services to City management and staff, City Council and regulatory agencies to enable them to make informed decisions regarding the financial affairs of the City, by:

- Maintaining the City's Financial System software by providing the required most current system upgrades and enhancements as they become available for continued peak performance,
- Performing daily maintenance of the City's Financial System, including daily balancing of financial tables,
- Managing the City's Financial System software by providing structural setups for new object codes, funds and subfunds, general ledger and subsidiary general ledger accounts, transaction codes, leave policies, pay components and premiums and security setups for new users,
- Providing financial system reports and query tools to City staff,
- Ensuring accounting period reports are made available within ten business days after the accounting period closes,
- Accounting for the City's financial transactions in accordance with generally accepted accounting principles (GAAP) for governments,
- Reconciling all bank and general ledger accounts,
- Monitoring grants and projects,
- Producing the City's annual financial report as specified by the City Charter,
- Preparing and providing financial or budgetary reports to Federal, State and other governmental agencies in order to comply with California law and to satisfy annual grant reporting and funding requirements, and
- Reporting and accounting for the Redevelopment Agency's financial transactions.

Notes

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Program Measures

Quality

	Priority	2006/2007 Adopted	2007/2008 Adopted
* The City's annual financial report is certified by the independent auditors and receives an unqualified opinion. - An Unqualified Opinion	M	1.00	1.00
* The City's annual financial report is completed within 160 days after the close of the fiscal period. - Days After Close of the Fiscal Period	M	160.00	160.00
* City management and staff rates the quality of support received in the area of account analysis as satisfactory or better. - Percent Satisfied	I	85.00%	85.00%
* The financial system is available at least 98% of the year. - Percent Available - Number of Available Hours	I	98.00% 8,476.00	98.00% 8,476.00

Productivity

* All regulatory reports are submitted by due date. - Percent Submitted by Due Date - Number of Reports	M	100.00% 8.00	100.00% 8.00
* The accounting records are closed each accounting period and reports are issued within 10 business days or per pre-established deadlines. - Percent On Time - Number of Accounting Periods	I	85.00% 13.00	85.00% 13.00
* Structural set ups and security set-ups for the financial management system are completed within two days after receipt of request. - Percent within Two Days	I	97.00%	97.00%
* Required reconciliations are completed within 45 days after the accounting period closes. - Percent Completed within 45 Days - Number of Accounts Reconciled	I	85.00% 1,262.00	85.00% 1,262.00
* All grant reimbursement requests are submitted within 60 days of expenditure. - Percent Submitted within 60 Days - Number of Grants Billed and Monitored	I	80.00% 62.00	80.00% 62.00

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Program 719 - Accounting and Financial Reporting

Program Measures

Productivity

- * Capital projects are reimbursed by the end of the accounting period.

- Percent Reimbursed by the End of the Accounting Period

- Number of Capital Projects Monitored

Cost Effectiveness

- * The cost to reconcile a bank account will be less than or equal to the planned cost.

- Cost per Reconciled Bank Account

Financial

- * Actual total expenditures for Accounting and Financial Reporting will not exceed the planned program expenditures.

- Total Program Expenditures

Priority	2006/2007 Adopted	2007/2008 Adopted
I	80.00% 156.00	80.00% 156.00
D	\$130	\$132
C	\$726,361	\$740,017

Priority Legend

- M: Mandatory
- C: Council Highest Priority
- I: Important
- D: Desirable

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71911 - Maintain Automated Financial Management System

Maintain the City's automated financial management system to ensure their integrity and reliability, by:

- Providing system upgrades and enhancements as they become available, including extensive testing, scheduling of implementation and rolling out to users,
- Providing training to end users,
- Performing daily maintenance, including ensuring daily balancing of financial tables, and troubleshooting issues as they occur with systems,
- Serving as principal contact point with both vendors and Information Technology Department for financial management system,
- Performing annual rollover of system structure, data and encumbrances, and
- Providing system security and essential structural set-ups.

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Service Delivery Plan 71911 - Maintain Automated Financial Management System

	2006/2007 Adopted	2007/2008 Adopted
Activity 719100 - Perform Daily Maintenance and Troubleshooting of the Financial Management System		
Product: An Issue Resolved		
Costs:	\$9,387	\$9,545
Products:	60	60
Work Hours:	125	125
Product Cost:	\$156.45	\$159.08
Work Hours/Product:	2.08	2.08
Activity 719110 - Testing and Implementation of Financial Management System Upgrades/Enhancements		
Product: An Upgrade		
Costs:	\$10,514	\$10,690
Products:	1	1
Work Hours:	140	140
Product Cost:	\$10,513.51	\$10,689.94
Work Hours/Product:	140.00	140.00
Activity 719120 - Annual Accounting Rollover of Financial Management System Structure, Data and Encumbrances		
Product: A Successful Rollover		
Costs:	\$4,806	\$4,887
Products:	2	2
Work Hours:	64	64
Product Cost:	\$2,403.09	\$2,443.42
Work Hours/Product:	32.00	32.00

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71911 - Maintain Automated Financial Management System

	2006/2007 Adopted	2007/2008 Adopted
Activity 719130 - Financial Management System Installation and Training for New Users		
Product: A User		
Costs:	\$2,703	\$2,749
Products:	15	15
Work Hours:	36	36
Product Cost:	\$180.23	\$183.26
Work Hours/Product:	2.40	2.40
Activity 719140 - Financial Management System Security and Structural Set-Ups		
Product: A Request		
Costs:	\$25,533	\$25,961
Products:	150	150
Work Hours:	340	340
Product Cost:	\$170.22	\$173.08
Work Hours/Product:	2.27	2.27
Totals for Service Delivery Plan 71911 - Maintain Automated Financial Management System		
Costs:	\$52,943	\$53,832
Hours:	705	705

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71912 - Accounting Periodic Processing and Reporting

Ensure that all required financial transactions are processed so that accurate and timely financial reports are produced for each of the fourteen accounting periods of the fiscal year, by:

- Preparing and/or reviewing all City-wide accounting transactions and adjustments, including internal services charges, journal entries and fund level allocations,
- Running and monitoring operating programs cost allocation,
- Monitoring the General Ledger and processing periodic adjusting transactions, and
- Distributing hard copy or web-based reports ten business days or per pre-established schedule after the close of the accounting period.

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71912 - Accounting Periodic Processing and Reporting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719200 - Review and Code City-Wide Accounting Adjustments		
Product: A Request		
Costs:	\$4,495	\$4,573
Products:	260	260
Work Hours:	70	70
Product Cost:	\$17.29	\$17.59
Work Hours/Product:	0.27	0.27
Activity 719210 - Process and Monitor City-Wide Internal Service Charges		
Product: An Allocation		
Costs:	\$7,608	\$7,737
Products:	273	273
Work Hours:	110	110
Product Cost:	\$27.87	\$28.34
Work Hours/Product:	0.40	0.40
Activity 719220 - Review and Update All Pre-Allocation Data, Run and Monitor Monthly Operating Programs Cost Allocation		
Product: An Allocation Job		
Costs:	\$9,012	\$9,163
Products:	14	14
Work Hours:	120	120
Product Cost:	\$643.69	\$654.49
Work Hours/Product:	8.57	8.57

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71912 - Accounting Periodic Processing and Reporting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719230 - Monitor General Ledger and Process Periodic Adjusting Transactions		
Product: An Accounting Period		
Costs:	\$29,091	\$29,588
Products:	14	14
Work Hours:	430	430
Product Cost:	\$2,077.90	\$2,113.43
Work Hours/Product:	30.71	30.71
Activity 719240 - Process Fund Level Allocations		
Product: An Allocation		
Costs:	\$11,872	\$12,074
Products:	43	43
Work Hours:	170	170
Product Cost:	\$276.10	\$280.80
Work Hours/Product:	3.95	3.95
Activity 719250 - Process Journal Entries		
Product: A Line Entered		
Costs:	\$34,203	\$34,830
Products:	30,000	30,000
Work Hours:	700	700
Product Cost:	\$1.14	\$1.16
Work Hours/Product:	0.02	0.02

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Service Delivery Plan 71912 - Accounting Periodic Processing and Reporting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719260 - Distribute and Archive Hard Copy Periodic Reports		
Product: A Report Distributed		
Costs:	\$20,224	\$20,576
Products:	196	196
Work Hours:	328	328
 Product Cost:	 \$103.18	 \$104.98
Work Hours/Product:	1.67	1.67
Totals for Service Delivery Plan 71912 - Accounting Periodic Processing and Reporting		
 Costs:	 \$116,504	 \$118,542
Hours:	1,928	1,928

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Service Delivery Plan 71913 - Account Reconciliations

Perform all required account reconciliations to ensure integrity of the City's General Ledger, by:

- Reconciling 23 bank and 110 general ledger accounts, and
- Following up on reconciling items within 45 days after the close of accounting period.

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Service Delivery Plan 71913 - Account Reconciliations

	2006/2007 Adopted	2007/2008 Adopted
Activity 719300 - Reconcile Bank Accounts and Follow-Up On Reconciling Items		
Product: A Bank Account Reconciliation Completed		
Costs:	\$33,097	\$33,669
Products:	255	255
Work Hours:	520	520
 Product Cost:	 \$129.79	 \$132.04
Work Hours/Product:	2.04	2.04
 Activity 719310 - Reconcile General Ledger Accounts and Follow-Up On Reconciling Items		
Product: An Assigned General Ledger Account Reconciled		
Costs:	\$75,044	\$76,339
Products:	848	848
Work Hours:	1,145	1,145
 Product Cost:	 \$88.50	 \$90.02
Work Hours/Product:	1.35	1.35
 Totals for Service Delivery Plan 71913 - Account Reconciliations		
 Costs:	 \$108,141	 \$110,009
Hours:	1,665	1,665

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71914 - Grants, Projects and Fixed Asset Accounting

Monitor expenditures and revenues for all City's intergovernmental grants and capital projects and record fixed assets transactions, by:

- Billing and reimbursing intergovernmental grants,
- Preparing interfund transfers for capital projects, and
- Identifying and collecting information on fixed assets transactions.

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71914 - Grants, Projects and Fixed Asset Accounting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719400 - Bill Grants and File Grantee Reports		
Product: A Grant Billed and Monitored		
Costs:	\$24,005	\$24,414
Products:	62	62
Work Hours:	350	350
Product Cost:	\$387.17	\$393.77
Work Hours/Product:	5.65	5.65
Activity 719410 - Monitor Capital Projects and Prepare Transfers		
Product: A Capital Project Monitored		
Costs:	\$9,280	\$9,438
Products:	156	156
Work Hours:	135	135
Product Cost:	\$59.48	\$60.50
Work Hours/Product:	0.87	0.87
Activity 719420 - Record Fixed Asset Transactions		
Product: A Fixed Asset Transaction Processed		
Costs:	\$11,132	\$11,321
Products:	125	125
Work Hours:	160	160
Product Cost:	\$89.05	\$90.57
Work Hours/Product:	1.28	1.28
Totals for Service Delivery Plan 71914 - Grants, Projects and Fixed Asset Accounting		
Costs:	\$44,416	\$45,173
Hours:	645	645

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Service Delivery Plan 71915 - External Financial Audits and Reporting

Keep interested parties, including creditors and bondholders, informed of the fiscal health of the City and its reporting entities, by:

- Undergoing an independent financial audit annually as required by the City Charter and addressing any audit findings as appropriate and within 120 days for those findings under the Finance Department's control,
- Producing the Comprehensive Annual Financial Report (CAFR) within 160 days after the fiscal year end,
- Preparing other reports that require certification by an independent auditor by applicable due dates, and
- Filing regulatory reports with Federal, State, and Local agencies by the due date.

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Service Delivery Plan 71915 - External Financial Audits and Reporting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719550 - Manage Annual External Audit and Prepare Reports		
Product: A Report Issued		
Costs:	\$196,761	\$200,795
Products:	6	6
Work Hours:	1,440	1,440
Product Cost:	\$32,793.54	\$33,465.90
Work Hours/Product:	240.00	240.00
Activity 719560 - Prepare Regulatory Reports		
Product: A Report Issued		
Costs:	\$14,235	\$14,497
Products:	6	6
Work Hours:	200	200
Product Cost:	\$2,372.51	\$2,416.09
Work Hours/Product:	33.33	33.33
Totals for Service Delivery Plan 71915 - External Financial Audits and Reporting		
Costs:	\$210,996	\$215,292
Hours:	1,640	1,640

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Service Delivery Plan 71916 - Redevelopment Agency Accounting and Financial Reporting

Provide accounting and financial reporting services to enable the City management and staff, Redevelopment Agency and regulatory agencies to make informed decisions regarding the financial affairs of the Redevelopment Agency, by:

- Accounting for the Redevelopment Agency's financial transactions including trust account reconciliations and debt service transactions,
- Preparing the Redevelopment Agency's annual financial report, undergoing an independent financial audit, and addressing any findings,
- Preparing and providing financial reports to regulatory agencies, and
- Providing accounting assistance on Redevelopment Agency matters to City staff.

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71916 - Redevelopment Agency Accounting and Financial Reporting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719600 - Reconcile Bank Accounts and Follow-Up On Reconciling Items		
Product: A Bank Account Reconciled		
Costs:	\$3,464	\$3,523
Products:	24	24
Work Hours:	50	50
 Product Cost:	 \$144.32	 \$146.77
Work Hours/Product:	2.08	2.08
 Activity 719610 - Reconcile General Ledger Accounts and Follow-Up On Reconciling Items		
Product: An Assigned General Ledger Account Reconciled		
Costs:	\$6,367	\$6,475
Products:	135	135
Work Hours:	90	90
 Product Cost:	 \$47.16	 \$47.96
Work Hours/Product:	0.67	0.67
 Activity 719620 - Prepare Regulatory Reports		
Product: A Report Completed		
Costs:	\$5,746	\$5,843
Products:	2	2
Work Hours:	80	80
 Product Cost:	 \$2,873.11	 \$2,921.70
Work Hours/Product:	40.00	40.00

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71916 - Redevelopment Agency Accounting and Financial Reporting

	2006/2007 Adopted	2007/2008 Adopted
Activity 719630 - Manage Annual External Audits and Prepare Reports		
Product: A Report Completed		
Costs:	\$6,528	\$6,677
Products:	1	1
Work Hours:	80	80
Product Cost:	\$6,527.88	\$6,676.67
Work Hours/Product:	80.00	80.00
Activity 719640 - Provide Support Regarding the Redevelopment Agency to City Staff		
Product: A Number of Issues or Requests		
Costs:	\$2,222	\$2,260
Products:	10	10
Work Hours:	30	30
Product Cost:	\$222.25	\$225.99
Work Hours/Product:	3.00	3.00
Totals for Service Delivery Plan 71916 - Redevelopment Agency Accounting and Financial Reporting		
Costs:	\$24,327	\$24,777
Hours:	330	330

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Service Delivery Plan 71917 - Management and Support Services

Provide accounting and financial expertise to all City Departments as needed.

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Service Delivery Plan 71917 - Management and Support Services

	2006/2007 Adopted	2007/2008 Adopted
Activity 719700 - Research and Provide Financial Information to City Departments		
Product: A Request		
Costs:	\$98,968	\$100,876
Products:	100	100
Work Hours:	1,206	1,206
Product Cost:	\$989.68	\$1,008.76
Work Hours/Product:	12.06	12.06
Activity 719710 - Special Projects		
Product: A Project		
Costs:	\$42,048	\$42,807
Products:	7	7
Work Hours:	620	620
Product Cost:	\$6,006.82	\$6,115.30
Work Hours/Product:	88.57	88.57
Activity 719720 - Staff Training and Development		
Product: A Training Hour		
Costs:	\$15,082	\$15,402
Products:	90	90
Work Hours:	124	124
Product Cost:	\$167.58	\$171.13
Work Hours/Product:	1.38	1.38

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Program 719 - Accounting and Financial Reporting

Service Delivery Plan 71917 - Management and Support Services

	2006/2007 Adopted	2007/2008 Adopted
Activity 719730 - Management and Supervisory Services		
Product: A Work Hour		
Costs:	\$12,936	\$13,309
Products:	140	140
Work Hours:	140	140
 Product Cost:	 \$92.40	 \$95.06
Work Hours/Product:	1.00	1.00
 Totals for Service Delivery Plan 71917 - Management and Support Services		
 Costs:	 \$169,034	 \$172,393
Hours:	2,090	2,090

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		2006/2007	2007/2008
		Adopted	Adopted
Totals for Program 719	Costs:	\$726,361	\$740,017
	Hours:	9,003	9,003

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